

MT. HOOD
COMMUNITY COLLEGE

2009 – 2010
ADOPTED BUDGET

OFFICE OF ADMINISTRATIVE SERVICES
26000 SE STARK STREET
GRESHAM OR

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**MT. HOOD COMMUNITY COLLEGE DISTRICT
BUDGET COMMITTEE**

In accordance with ORS 294.341, the governing body of each municipal corporation having a district population exceeding 200,000 and which is located in a county having a tax supervising and conservation commission shall act as the budget committee for such municipal corporation.

NAME	ZONE	TERM ENDS – JUNE 30
Brian Freeman	2	2009
Rod Monroe	4	2009
Bob Morris	5	2011
Beverly Russell	6	2011
Duke Shepard	3	2011
Dave Shields	1	2009
Ralph Yates	7	2011

JoAnn Zahn, Budget Officer

BUDGET MESSAGE
Mt. HOOD COMMUNITY COLLEGE
2009-2010

Introduction

Mt. Hood Community College's (MHCC) 2009-10 adopted budget represents the culmination of an annual process in which anticipated revenues are balanced with expenditures. The 2009-10 adopted budget provides flexibility for current College operations and sets the stage for future adjustments based on available state resources. The budget is based on achieving a targeted ending (carry over) balance of 4 percent this fiscal period and 5 percent in 2010-11. The state funding level is assumed to be 10 percent or \$2.4 million less than the 2008-09 actual state support allocation. If the state funding level is changed due to legislative action or other revenues are affected by unforeseen economic conditions, the budget may require adjustments in accordance with local budget law.

MHCC's Gresham Campus is located on approximately 150 acres and serves a district of nearly 300,000 residents within an area in excess of 950 square miles. In addition to the Gresham Campus, classes are offered at the Maywood Park Campus and the Bruning Center for Allied Health Education in Gresham, as well as in instructional spaces in various locations throughout the district. The seven member MHCC District Board of Education governs the College. All board members serve without monetary compensation and are elected to four-year terms. Five members represent geographic specific zones, and two serve at-large.

The Economy

The most significant event shaping this budget has been the global economic crisis and the local effects on the Oregon economy. The state is facing revenue shortfalls of historic proportions, and the College is examining and considering many potential options to meet this financial challenge. The College will remain focused on providing a quality experience for students during these turbulent financial times.

Accreditation

The College is making progress on the improvements recommended by the Northwest Commission on Colleges and Universities (NWCCU) in January 2008. Employees throughout the College are developing assessments, action plans, and strategic plans aligned with improvement strategies to address NWCCU accreditation recommendations in the following areas:

- Deferred maintenance
- Educational assessment
- Strategic planning and budgeting
- Student advising

Efforts being made to address each of these recommendations will be evaluated during the NWCCU interim visit in October 2009.

Community Outreach

The 2009-10 adopted budget, informed by strategic plans developed throughout the College and specifically focused on the accreditation recommendations, makes an immediate impact by providing much-needed funds for deferred maintenance projects. The current budget is being supplemented by stimulus funding from the state. The current strategic plans are being developed under the existing MHCC 2010 strategic plan. In addition, during the past eight months, MHCC President John J. “Ski” Sygielski has met with numerous internal and external stakeholders to learn how MHCC can build upon its accomplishments and create new successes.

Concept of Transformation

Discussions with College and community members, in nearly 70 focus groups and listening tours, have revealed the concept of “transformation.” To maintain agility and flexibility to adjust to business and industry demands and the changing needs of our community, the College is developing a new three-year plan: **be | strategic 2009-12**. There will be no single moment in time at which the College will be “transformed.” Rather, MHCC is building a culture of transformation and refinement; one of continuous improvement that fundamentally addresses the needs of the College’s students and communities. The new vision is clear: *We prepare students to succeed in a global society*. The draft mission is critical: **transforming lives | building communities**. The College has three areas of emphasis that, beginning July 1, 2009, will guide the efforts of all programs and units: teaching and learning, community engagement, and resource development. Renewed values guide actions and interactions; strategic, unsurpassed, mindful, multicultural, imaginative, and trustworthy. The draft plan can be reviewed at <http://www.mhcc.edu/pages/3182.asp>.

Under the leadership of President John J. “Ski” Sygielski, the College is experiencing a renewed engagement with the communities and businesses we serve. Collaboration, transparency, and accountability drive our actions. MHCC is beginning the transformation cycle itself and the budget reflects the anticipation of a clear and purposeful vision for the future by focusing on the following elements:

- Long-term cost reduction and containment
- Long-term revenue enhancement
- Strategic planning and program investment

Trends

The following trends informed the development of the 2009-10 adopted budget:

- The need to maintain, upgrade, and repair the physical plant continues to be a significant influence upon this and future budgets. Securing adequate funding for critical improvements is a high priority. The College has been awarded \$3.85 million for deferred maintenance from the Go Oregon Stimulus package. The MHCC District Board of Education approved the implementation of a \$10.7 million energy infrastructure improvement program paid for through guaranteed energy savings. The College has also submitted over \$12 million of infrastructure improvements for consideration of federal stimulus funds.
- The College continues to make progress on the replacement of the Child Development Center (CDC) with the completion of a successful solicitation for all architectural, engineering, and construction management services for the new Early Childhood Center (ECC). The new \$5 million ECC will provide opportunities for an expanded partnership with the Head Start program while enhancing services for MHCC student parents and community members.
- Effects from the global economic crisis and the impact to the Oregon economy resulted in significantly reduced state support and investment income. In addition, there was a shift in confidence related to the stability of the financial markets.

Revenue Assumptions

The 2009-10 adopted General Fund budget has been developed assuming the state support revenue allocation will be \$23 million. This represents a \$1.4 million reduction, 8 percent less than the 2008-09 actual state support allocation. State support represents 40 percent of total resources. Although no final determination of state support has been received at this time, a reduction of up to 30 percent is possible. A reduction in state support of this magnitude (10-30 percent) requires a strategic effort to reduce expenditures while minimizing an adverse impact on students. An annual tuition increase using the Higher Education Price Index (HEPI) represents a 3.6 percent increase which will increase tuition by \$2.40 to a total of \$71 per credit. This action is projected to increase tuition revenue by \$480,000. Student enrollment is conservatively estimated to grow 3 percent in the next academic year. The tuition and fee revenue represents 32 percent of total resources: property taxes \$9.7 million or 18 percent of total resources; and \$3.8 million (8 percent) provided by investment and other income sources.

Budget Assumptions

- Each \$1 increase in tuition per credit hour is projected to increase overall tuition revenue by \$200,000.
- Each 1 percent of credit enrollment growth is projected to increase tuition revenue by \$100,000.

- The adopted budget includes 158 full-time faculty positions compared to 166 in 2008-09. The eight fewer positions include two retirements and six one-year temporary non-renewable positions. The contract allows for up to 10 Memorandums of Understanding (MOU) position vacancies.
- Discussions are ongoing with all constituency groups for expenditure reductions and opportunities to enhance revenue.
- The 2009-10 adopted budget represents budget appropriation capacity and flexibility to address the significant reductions anticipated.
- The College maintains a multi-year fiscal projection and forecast of revenue and expenditures. Budget assumptions are developed each year based on enrollment and funding trends, contractual agreements and forecasted price increases. This information provides a framework which allows for flexibility in meeting the District's highest priority needs.

Several funds are being consolidated to better manage and streamline the budget: the Self-Sustaining Fund (41) and Graphic Services Fund (48) will be consolidated within the General Fund. The Telecommunications Services Fund (49) will be consolidated within the Technology Projects Fund.

The aforementioned trends and assumptions were considered during the budget development process and are included in the 2009-10 adopted budget. Adjusting resources and programs to meet emerging economic conditions will be critical: therefore, the College will consider the positioning of the institution in this changing environment. Efficiencies will be developed and continued efforts will be made to reduce and contain costs.

Strategic Enrollment Management

Strategic enrollment management (recruitment, retention, and advising) will be implemented to create economies of scale and leverage effective use of resources.

Enrollment is a key factor affecting the budget. The student full-time equivalent (SFTE) enrollment in 2007-08 was 8,590.33, representing a 3 percent increase over the previous year. The institution has seen three consecutive years of incremental growth. The SFTE for 2008-09 is expected to continue to be positive (summer, 21.2 percent growth over previous summer; fall, 4.1 percent growth over previous fall). While we are currently experiencing moderate increased enrollment, our enrollment goal is to reach 10,000 SFTE by 2012.

MHCC's capture rate of district high school students in 2007 was 16 percent. According to *Measuring UP 2008: The State Report Card on Higher Education, Oregon* (National Center for Public Policy and Higher Education), the chance of an Oregon student enrolling in college by age 19 has decreased by 16 percent, one of the steepest declines in the United

States. The state's decrease is due to a decline in the percentage of students graduating from high school and a drop in the percentage of graduates going to college. Despite declining high school graduation rates and going-to-college rates, MHCC is actively engaged with area school districts in efforts to increase the capture rate of high school students.

Conclusion

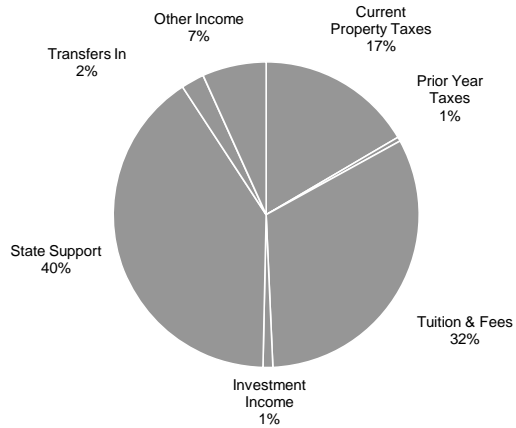
Despite the current economic challenges, the College remains on solid financial footing and the adopted budget demonstrates and reflects the strength of the College's commitment to its students, community and the State of Oregon.

The sources of general fund revenue follow:

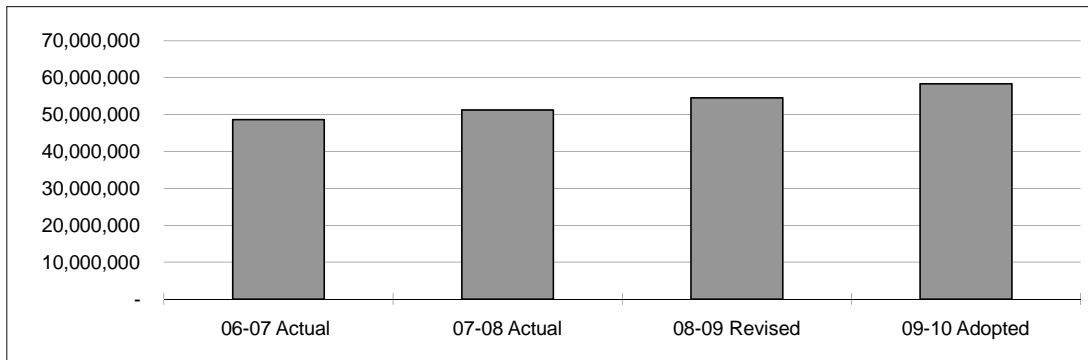
- State support: \$23 million (40 percent)
- Student tuition and fee revenue: \$18.3 million (32 percent)
- Current property taxes: \$9.4 million (17 percent)
- Prior years' property taxes: \$260,000 (1 percent)
- Transfers in: \$1.4 million (2 percent)
- Investment and other income sources: \$3.8 million (8 percent)

General Fund Resources

The college general fund budget for FY 09-10 has been developed in accordance with a fiscal strategy which considers future state support, projected enrollments and required college expenditures. This fiscal strategy calls for continuing adjustments and reallocations of the college budget while providing for fixed costs increases. A significant consideration is addressing the potential reduction in state support to ensure expenditures do not exceed available resources and ensuring a 4% ending fund balance at June 30, 2010. All of the fiscal premises are based on the district's mission of providing quality education and delivery systems.



Actual				Resources:	Budget			
2006-07	%	2007-08	%		Revised 2008-09	%	Adopted 2009-10	%
8,325,338	18%	8,693,224	17%	Current Property Taxes	9,138,000	17%	9,412,000	17%
242,446	1%	253,575	1%	Prior Years' Taxes	260,000	<1%	260,000	1%
14,172,484	31%	14,614,382	29%	Tuition and Fees	15,185,000	29%	18,370,000	32%
606,394	1%	519,794	1%	Investment Income	700,000	2%	600,000	1%
20,562,241	45%	24,161,453	48%	State Comm College Support	24,979,000	48%	23,000,000	40%
200,000	<1%	200,000	1%	Transfers In	200,000	<1%	1,400,000	2%
1,702,524	4%	1,520,556	3%	Other Income	2,119,000	4%	3,853,000	7%
45,811,427	100%	49,962,984	100%	TOTAL REVENUES	52,581,000	100%	56,895,000	100%
2,853,522		1,258,057		Beginning Fund Balance	2,000,000		1,500,000	
48,664,949		51,221,041		TOTAL RESOURCES	54,581,000		58,395,000	



Numbers may not foot due to rounding

Extended Summary of Funds

Actual 2006-2007	Actual 2007-2008	Fund Title	Revised Budget 2008-2009	Adopted Budget 2009-2010
General Fund - (01)				
35,882,694	38,479,724	Personal Services	41,193,293	43,060,062
7,111,995	7,520,621	Materials & Services	7,824,620	9,381,887
169,092	1,021,830	Capital Outlay	175,049	205,049
1,381,899	176,704	Debt Service	1,268,374	1,268,374
1,130,446	1,795,429	Grants In Aid	996,233	1,156,500
1,730,765	977,324	Fund Transfers	1,644,000	1,400,000
-	-	Contingency	1,479,431	1,923,128
1,258,057	1,249,409	Unappropriated Fund Balance	-	-
48,664,948	51,221,041		54,581,000	58,395,000
Pension Bond Fund - (03)				
2,728,691	2,878,691	Debt Service	3,033,691	3,198,691
-	-	Transfers	-	600,000
1,090,437	1,196,780	Ending Fund Balance	1,200,000	700,000
3,819,128	4,075,471		4,233,691	4,498,691
Physical Plant Maintenance Fund - (06)				
201,089	333,789	Materials & Services	170,000	300,000
2,696,482	2,146,846	Capital Outlay	5,610,000	16,328,000
-	-	Contingency	145,000	-
459,993	5,162,270	Ending Fund Balance	-	-
3,357,564	7,642,905		5,925,000	16,628,000

Actual 2006-2007	Actual 2007-2008	Fund Title	Revised Budget 2008-2009	Adopted Budget 2009-2010
Technology Projects Fund - (07)				
1,263,844	663,870	Materials & Services	1,614,000	2,000,500
14,698	238,780	Capital Outlay	716,000	1,027,000
-	-	Contingency	-	50,000
1,948,746	1,825,885	Ending Fund Balance	-	-
<u>3,227,288</u>	<u>2,728,535</u>		<u>2,330,000</u>	<u>3,077,500</u>
Student Aid Fund - (10)				
439,917	406,372	Personal Services	660,000	663,990
6,144,426	6,853,870	Grants and Loans	13,008,000	16,558,000
71,233	69,504	Transfers	100,000	100,000
534,812	279,784	Ending Fund Balance	-	-
<u>7,190,388</u>	<u>7,609,530</u>		<u>13,768,000</u>	<u>17,321,990</u>
Federal, State & Special Projects Fund - (16)				
14,619,452	15,681,757	Personal Services	24,584,000	24,640,000
11,378,441	12,072,600	Materials & Services	15,150,000	15,150,000
205,409	-	Capital Outlay	3,500,000	8,000,000
30,855	20,621	Grants In Aid	60,000	60,000
-	450,000	Operating Transfer	100,000	100,000
-	-	Contingency	1,000,000	1,000,000
3,377,683	3,260,668	Ending Fund Balance	-	-
<u>29,611,840</u>	<u>31,485,646</u>		<u>44,394,000</u>	<u>48,950,000</u>

Actual 2006-2007	Actual 2007-2008	Fund Title	Revised Budget 2008-2009	Adopted Budget 2009-2010
Special Projects Reserve Fund - (34)				
159,984	-	Materials & Services	-	-
33,519	-	Capital Outlay	-	-
-	199,138	Operating Transfer	-	-
199,138	-	Ending Fund Balance	-	-
<u>392,641</u>	<u>199,138</u>		<u>-</u>	<u>-</u>
KMHD Radio Station Fund - (35)				
410,869	427,968	Personal Services	478,245	409,556
139,573	130,923	Materials & Services	203,500	155,944
-	-	Capital Outlay	32,500	5,000
-	-	Operating Transfer	25,000	100,000
-	-	Contingency	35,755	-
166,710	70,896	Ending Fund Balance	-	-
<u>717,152</u>	<u>629,787</u>		<u>775,000</u>	<u>670,500</u>
Food Service Fund - (36)				
53,378	-	Material & Services	-	-
-	-	Contingency	-	-
-	-	Ending Fund Balance	-	-
<u>53,378</u>	<u>-</u>		<u>-</u>	<u>-</u>
Early Retiree Fund - (39)				
772,575	870,908	Personal Services	1,094,164	1,260,600
-	-	Materials & Services	25,000	25,000
-	-	Contingency	98,409	150,000
1,161,626	934,176	Ending Fund Balance	256,035	-
<u>1,934,201</u>	<u>1,805,084</u>		<u>1,473,608</u>	<u>1,435,600</u>

Actual 2006-2007	Actual 2007-2008	Fund Title	Revised Budget 2008-2009	Adopted Budget 2009-2010
Bookstore Fund - (40)				
472,938	524,039	Personal Services	561,466	561,466
2,515,390	2,494,427	Cost of Merchandise	3,358,500	3,358,500
130,800	120,264	Materials & Services	187,500	187,500
-	26,810	Capital Outlay	638,091	638,091
200,000	200,000	Fund Transfers	200,000	500,000
-	-	Contingency	832,443	832,443
1,514,533	1,601,582	Ending Fund Balance	-	-
<u>4,833,661</u>	<u>4,967,122</u>		<u>5,778,000</u>	<u>6,078,000</u>
Self-Sustaining Programs - (41)				
1,054,540	1,030,015	Personal Services	1,066,144	-
341,747	513,124	Materials & Services	708,662	-
-	-	Capital Outlay	155,000	-
-	-	Contingency	237,694	-
-	-	Ending Fund Balance	-	-
<u>1,396,287</u>	<u>1,543,139</u>		<u>2,167,500</u>	<u>-</u>
Graphic Services Fund - (48)				
392,105	433,230	Personal Services	443,266	-
573,183	581,432	Materials & Services	816,734	-
-	5,081	Capital Outlay	80,000	-
-	-	Contingency	37,000	-
-	-	Operating Transfer	-	200,000
216,433	183,832	Ending Fund Balance	-	-
<u>1,181,721</u>	<u>1,203,575</u>		<u>1,377,000</u>	<u>200,000</u>

Actual 2006-2007	Actual 2007-2008	Fund Title	Revised Budget 2008-2009	Adopted Budget 2009-2010
Telecommunications Services Fund -(49)				
167,772	162,492	Personal Services	182,007	-
294,679	255,752	Materials & Services	385,366	-
21,877	-	Capital Outlay	92,627	-
-	-	Operating Transfer	-	400,000
321,204	277,157	Ending Fund Balance	-	-
<u>805,532</u>	<u>695,401</u>		<u>660,000</u>	<u>400,000</u>
Clubs Fund - (50)				
651	-	Personal Services	6,954	6,954
88,337	99,361	Materials & Services	183,046	183,046
-	-	Capital Outlay	5,000	5,000
56,784	52,312	Ending Fund Balance	-	-
<u>145,772</u>	<u>151,673</u>		<u>195,000</u>	<u>195,000</u>
Trusts Fund - (51)				
26,851	8,455	Personal Services	53,184	53,184
433,629	328,292	Materials & Services	826,816	826,816
12,225	-	Capital Outlay	20,000	20,000
368,519	400,650	Ending Fund Balance	-	-
<u>841,224</u>	<u>737,397</u>		<u>900,000</u>	<u>900,000</u>

Actual 2006-2007	Actual 2007-2008	Fund Title	Revised Budget 2008-2009	Adopted Budget 2009-2010
Associated Student Government Fund - (52)				
179,933	146,221	Personal Services	157,049	165,652
434,236	497,765	Materials & Services	502,951	490,457
-	-	Capital Outlay	5,000	5,000
-	-	Contingency	20,000	90,491
39,312	45,374	Ending Fund Balance	-	-
<u>653,481</u>	<u>689,360</u>		<u>685,000</u>	<u>751,600</u>
108,826,206	117,384,804	Total All Funds	139,242,799	159,501,881

Actual 2005-2006	Actual 2006-2007	Summary by Object - All Funds	Revised Budget 2007-2008	Approved Budget 2008-2009
54,420,297	58,171,181	Personal Services	70,479,772	70,821,464
31,264,731	32,466,090	Materials & Services*	44,964,695	48,617,650
1,161,301	1,816,050	Grants In Aid	1,056,233	1,216,500
<u>32,426,032</u>	<u>34,282,140</u>	sub-total Materials & Services	<u>46,020,928</u>	<u>49,834,150</u>
4,110,590	3,055,395	Debt Service	4,302,065	4,467,065
3,153,302	3,439,347	Capital Outlay	11,029,267	26,233,140
2,001,998	1,895,966	Fund Transfers	2,069,000	3,400,000
-	-	Contingency	3,885,732	4,046,062
12,713,987	16,540,775	Unappropriated Fund Balance	1,456,035	700,000
108,826,206	117,384,804	Total	139,242,799	159,501,881

*Materials & Services includes Bookstore Cost of Merchandise

Summary of Funds

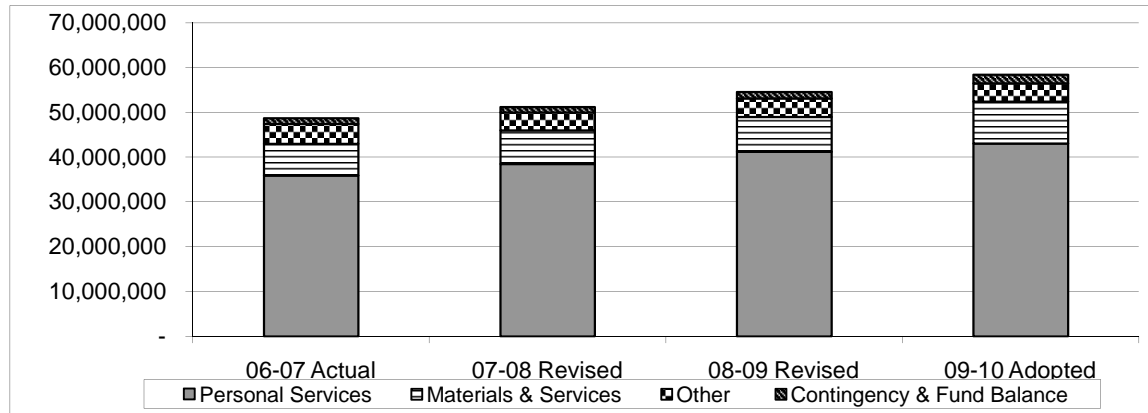
Actual 2006-2007	Actual 2007-2008	Fund Title	Revised Budget 2008-2009	Adopted 2009-2010
48,664,949	51,221,041	General Fund - (01)	54,581,000	58,395,000
3,819,128	4,075,471	Pension Bond Fund - (03)	4,233,691	4,498,691
3,357,564	7,642,905	Physical Plant Maintenance Fund - (06)	5,925,000	16,628,000
3,227,288	2,728,535	Technology Projects Fund - (07)	2,330,000	3,077,500
7,190,388	7,609,530	Student Aid Fund - (10)	13,768,000	17,321,990
29,611,840	31,485,646	Federal, State & Special Projects Fund - (16)	44,394,000	48,950,000
392,641	199,138	Special Projects Reserve Fund - (34)	-	-
717,152	629,787	KMHD Radio Station Fund - (35)	775,000	670,500
53,378	-	Food Service Fund - (36)	-	-
1,934,201	1,805,084	Early Retiree Fund - (39)	1,473,608	1,435,600
4,833,661	4,967,122	Bookstore Fund - (40)	5,778,000	6,078,000
1,396,287	1,543,139	Self-Sustaining Programs Fund - (41)	2,167,500	-
1,181,721	1,203,575	Graphic Services Fund - (48)	1,377,000	200,000
805,532	695,401	Telecommunications Services Fund -(49)	660,000	400,000
145,772	151,673	Clubs Fund - (50)	195,000	195,000
841,224	737,397	Trusts Fund - (51)	900,000	900,000
653,481	689,360	Associated Student Government Fund - (52)	685,000	751,600
108,826,207	117,384,804	Total All Funds	139,242,799	159,501,881

General Fund Requirements:

- * By object classification represent a grouping of expenditures in total for the entire fund
- * Personal services include expenses related to compensation and fringe benefits
- * Materials and services include supplies, contracted services, and small equipment

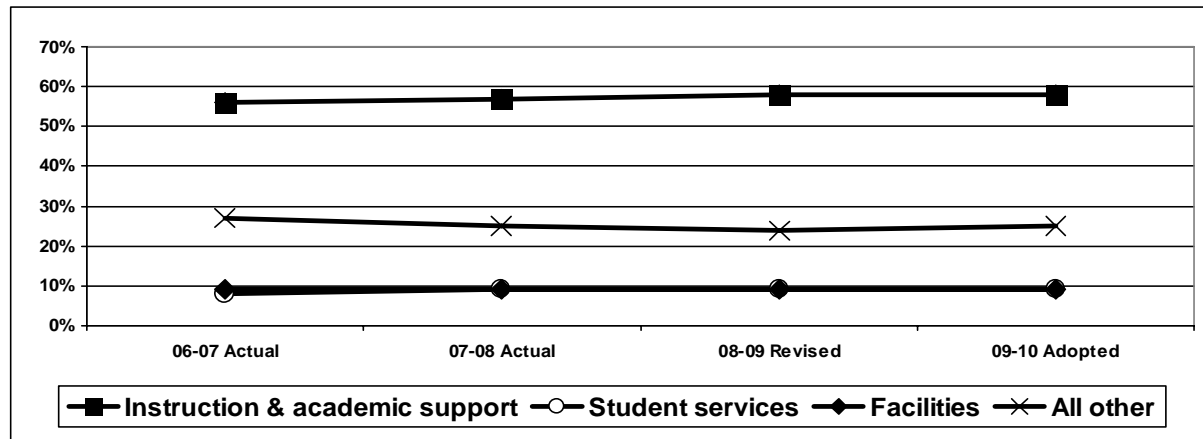
By Object

Actual				Requirements	Budget			
2006-07	%	2007-08	%		Revised 2008-09	%	Adopted 2009-10	%
35,882,694	74%	38,479,724	75%	Personal Services	41,193,293	75%	43,060,062	74%
7,111,995	15%	7,520,621	15%	Materials & Services	7,824,620	14%	9,381,887	16%
1,381,899	3%	1,021,830	2%	Debt Service	1,268,374	2%	1,268,374	2%
169,092	<1%	176,704	<1%	Capital Outlay	175,049	<1%	205,049	<1%
1,730,765	4%	1,795,429	4%	Transfers to Other Funds	1,644,000	3%	1,400,000	2%
1,130,446	2%	977,324	2%	Grants in Aid	996,233	2%	1,156,500	2%
-	0%	-	0%	Contingency	1,479,431	3%	1,923,128	3%
1,258,057	3%	1,249,409	2%	Unappropriated Fund	-	-	-	-
48,664,948	100%	51,221,041	100%		54,581,000	100%	58,395,000	100%



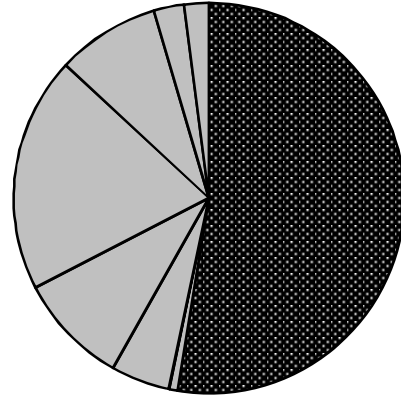
By Function

Actual				Requirements	Budget			
2006-07	%	2007-08	%		Revised 2008-09	%	Adopted 2009-10	%
24,276,703	51%	26,194,579	52%	Instruction	28,012,093	53%	29,699,302	53%
2,527,132	5%	2,554,834	5%	Academic Support	2,857,610	5%	2,751,137	5%
314,867	1%	328,161	1%	Research	375,626	1%	375,626	1%
18,057	<1%	18,207	<1%	Public Services	25,189	<1%	25,189	<1%
3,807,505	8%	4,252,342	9%	Student Services	4,617,045	9%	5,211,995	9%
9,379,700	20%	9,302,593	19%	Institutional Support	9,989,024	19%	11,012,673	20%
4,221,716	9%	4,548,163	9%	Facilities Management	4,584,749	9%	4,839,450	9%
1,130,446	2%	977,324	2%	Grants in Aid	996,233	2%	1,156,500	2%
1,730,766	4%	1,795,429	4%	Transfers	1,644,000	3%	1,400,000	2%
47,406,892	100%	49,971,632	100%	TOTAL EXPENDITURES	53,101,569	100%	56,471,872	100%
1,258,057		1,249,409		Fund Balance/Contingency	1,479,431		1,923,128	
48,664,949		51,221,041		TOTAL REQUIREMENTS	54,581,000		58,395,000	



Numbers may not foot due to rounding

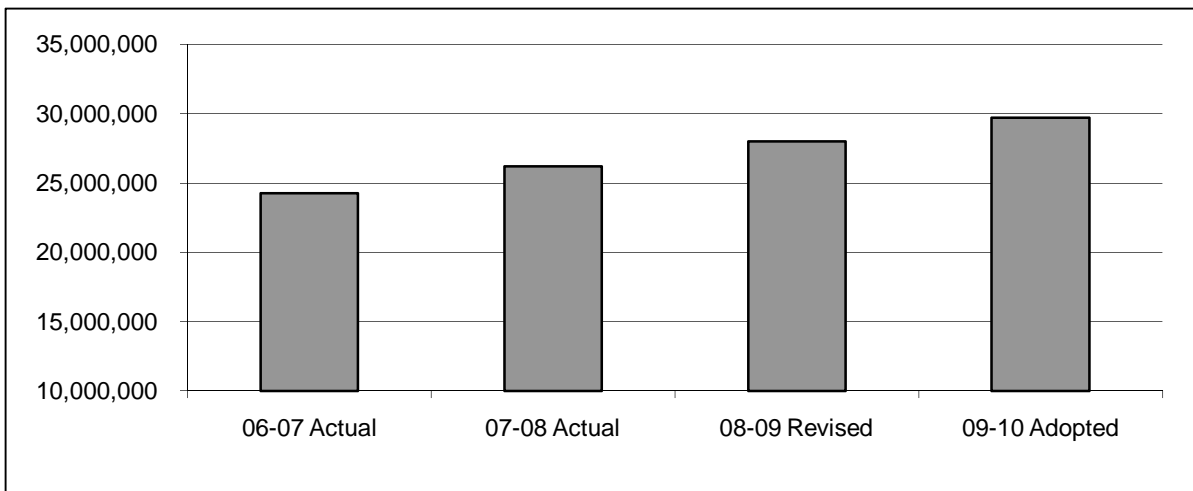
Instruction
53%



Instruction

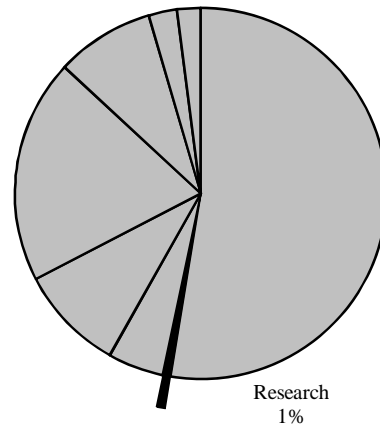
Activities funded within Instruction include faculty costs, instructional department staff, deans, and supplies and materials.

Actual		Instruction	Budget	
06-07	07-08		Revised 08-09	Adopted 09-10
22,393,921	24,215,116	Personal Services	25,874,686	27,080,349
1,882,782	1,979,463	Materials & Services	2,137,407	2,598,953
-	-	Capital Outlay	-	20,000
<u>24,276,703</u>	<u>26,194,579</u>	Total	<u>28,012,093</u>	<u>29,699,302</u>

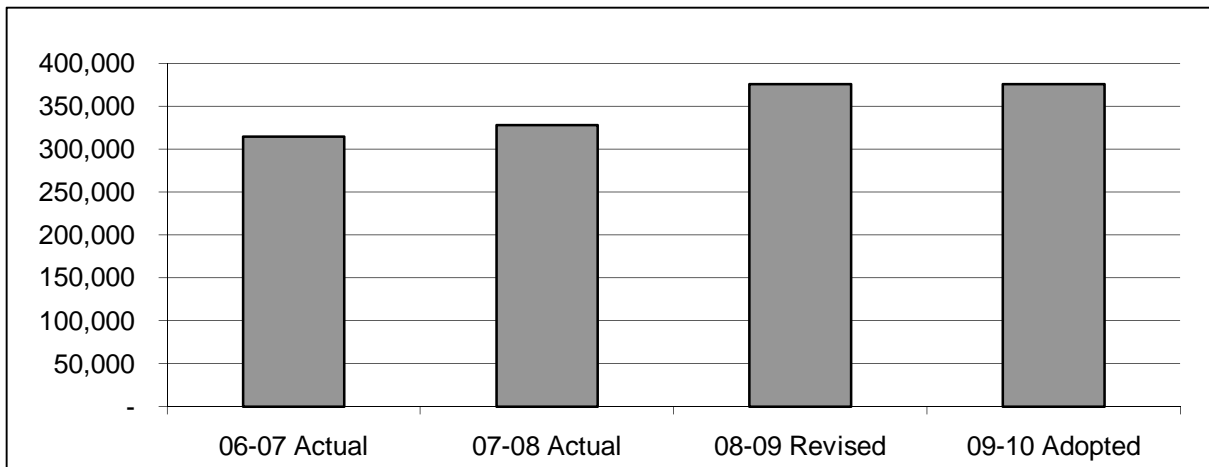


Research

Activities within Research include state and federal reporting requirements, enrollment analysis, policy research, program review, strategic planning, and assistance with meeting accreditation requirements.

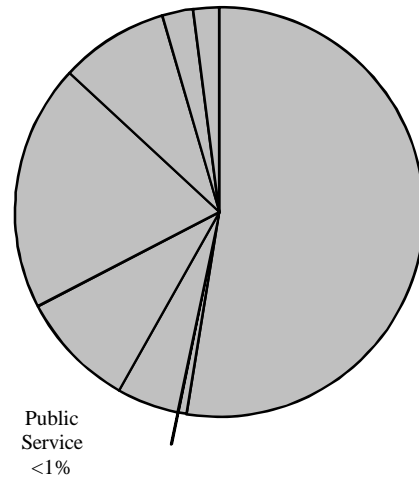


Actual		Research	Budget	
06-07	07-08		Revised 08-09	Adopted 09-10
279,202	293,619	Personal Services	330,048	330,048
35,665	34,542	Materials & Services	45,578	45,578
<u>314,867</u>	<u>328,161</u>	Total	<u>375,626</u>	<u>375,626</u>

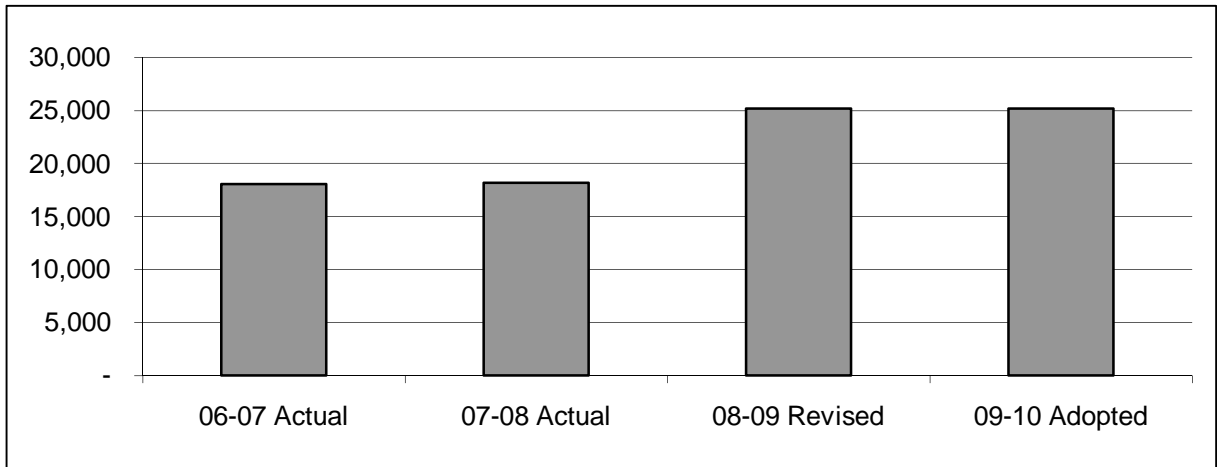


Public Services

Activities funded within Public Services include campus information and facility rental services.

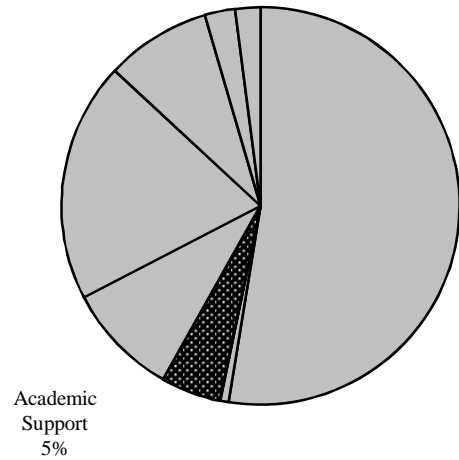


Actual		Public Services	Budget	
06-07	07-08		Revised 08-09	Adopted 09-10
15,507	16,486	Personal Services	19,867	19,867
2,550	1,721	Materials & Services	5,322	5,322
<u>18,057</u>	<u>18,207</u>	Total	<u>25,189</u>	<u>25,189</u>

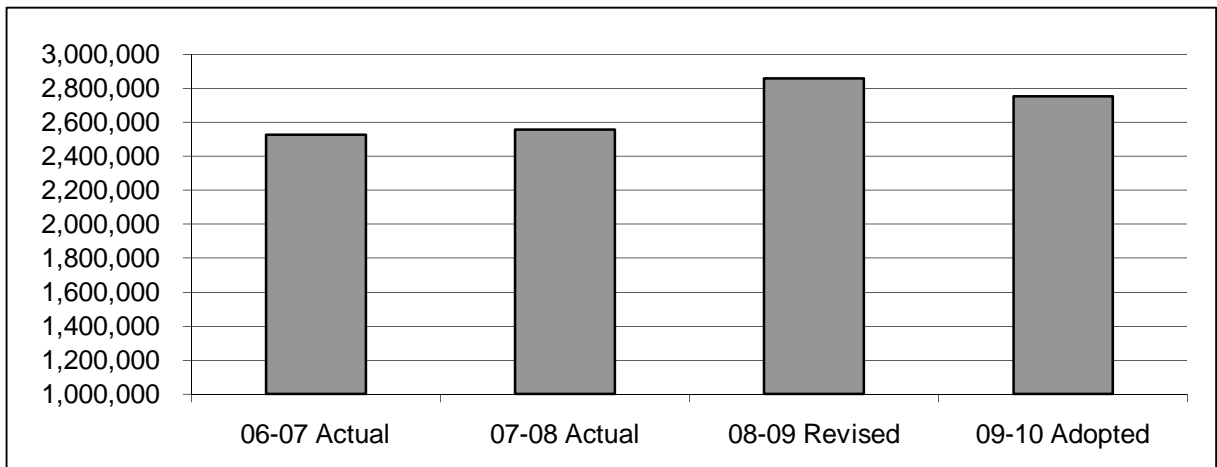


Academic Support

Activities funded within Academic Support include the Vice President; Office of Instruction; Library and Learning Resource Center; Academic Computer Labs and faculty development.

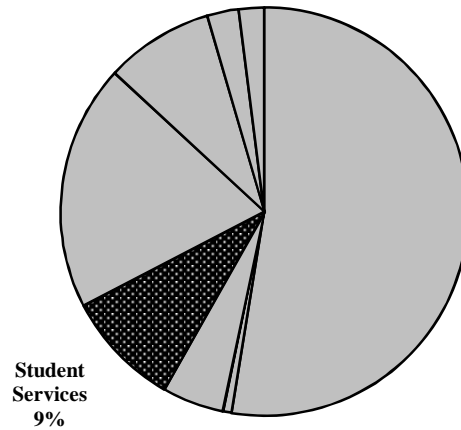


Actual		Academic Support	Budget	
06-07	07-08		Revised 08-09	Adopted 09-10
1,944,141	1,953,032	Personal Services	2,240,244	2,134,191
413,899	458,718	Materials & Services	469,052	468,632
169,092	143,084	Capital Outlay	148,314	148,314
<u>2,527,132</u>	<u>2,554,834</u>	Total	<u>2,857,610</u>	<u>2,751,137</u>

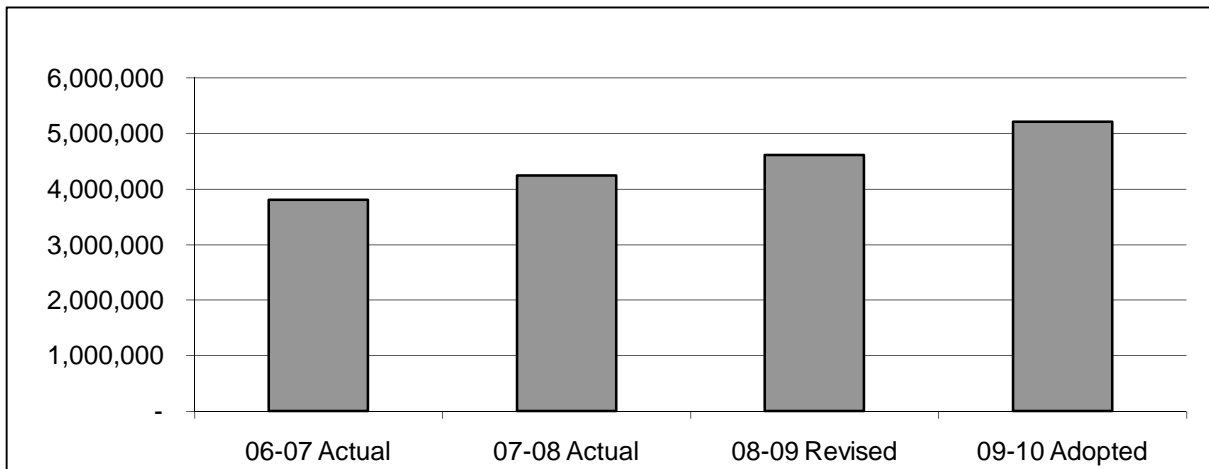


Student Services

Activities funded within Student Services include Enrollment Services, Disabilities Services, Career Development Services, Financial Aid, Student Life, and the Executive Dean of Student Development Services.



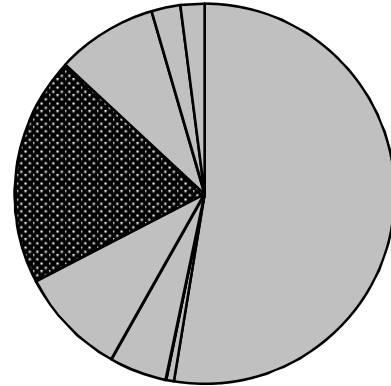
Actual		Student Services	Budget	
06-07	07-08		Revised 08-09	Adopted 09-10
3,423,446	3,778,913	Personal Services	4,114,721	4,562,289
384,059	467,194	Materials & Services	488,089	630,471
-	6,235	Capital Outlay	14,235	19,235
<u>3,807,505</u>	<u>4,252,342</u>	Total	<u>4,617,045</u>	<u>5,211,995</u>



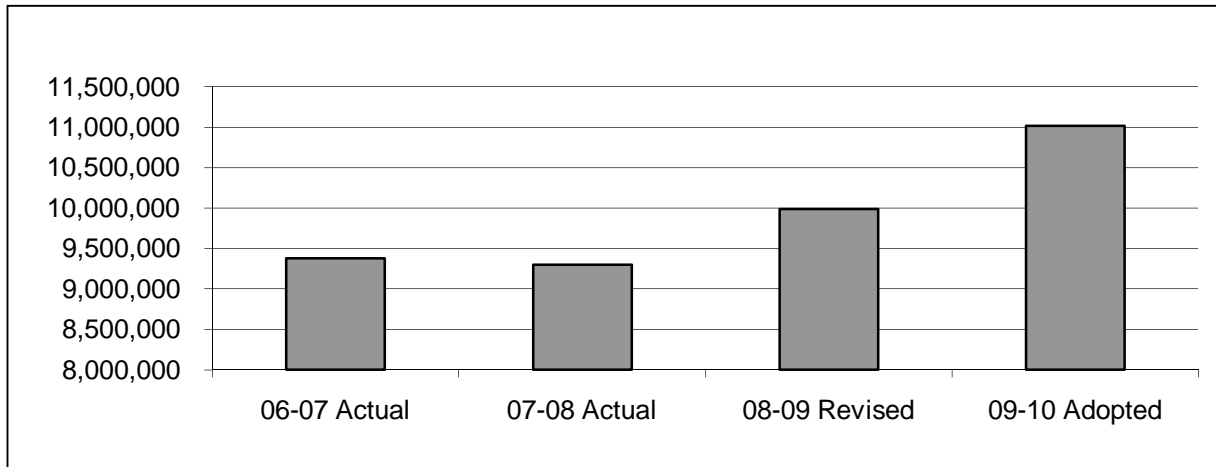
Institutional Support

Activities funded within Institutional Support include administrative and support services. Among them are the President's Office; Vice President of Administrative Services/C.O.O., Finance, Human Resources, Computer Services, College Advancement, Public Safety, legal, audit and insurance services, debt service, elections, and professional development.

Institutional Support
20%

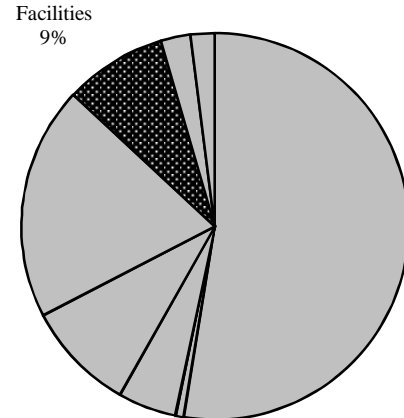


Actual		Institutional Support	Budget	
06-07	07-08		Revised 08-09	Adopted 09-10
5,531,691	5,784,958	Personal Services	6,080,305	6,401,854
2,466,110	2,473,405	Materials & Services	2,632,845	3,329,945
1,381,899	1,021,830	Debt Service	1,268,374	1,268,374
-	22,400	Capital Outlay	7,500	12,500
<u>9,379,700</u>	<u>9,302,593</u>	Total	<u>9,989,024</u>	<u>11,012,673</u>

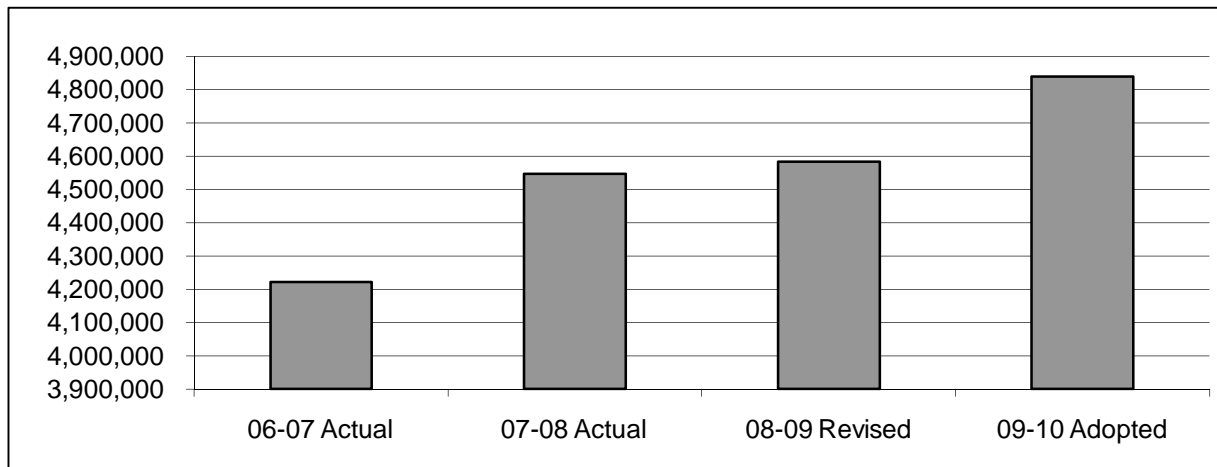


Facilities Management

Activities funded within Facilities Management include maintenance and improvements of the physical environment of the college. Grounds, Environmental and Occupational Safety, Custodial Services, and Maintenance are the operating components. Utilities are also part of this function.

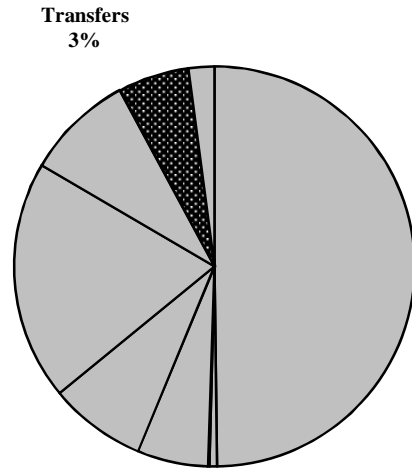


Actual		Facilities Management	Budget	
06-07	07-08		Revised 08-09	Adopted 09-10
2,294,785	2,437,599	Personal Services	2,511,763	2,531,464
1,926,931	2,105,579	Materials & Services	2,067,986	2,302,986
-	4,985	Capital Outlay	5,000	5,000
<u>4,221,716</u>	<u>4,548,163</u>	Total	<u>4,584,749</u>	<u>4,839,450</u>

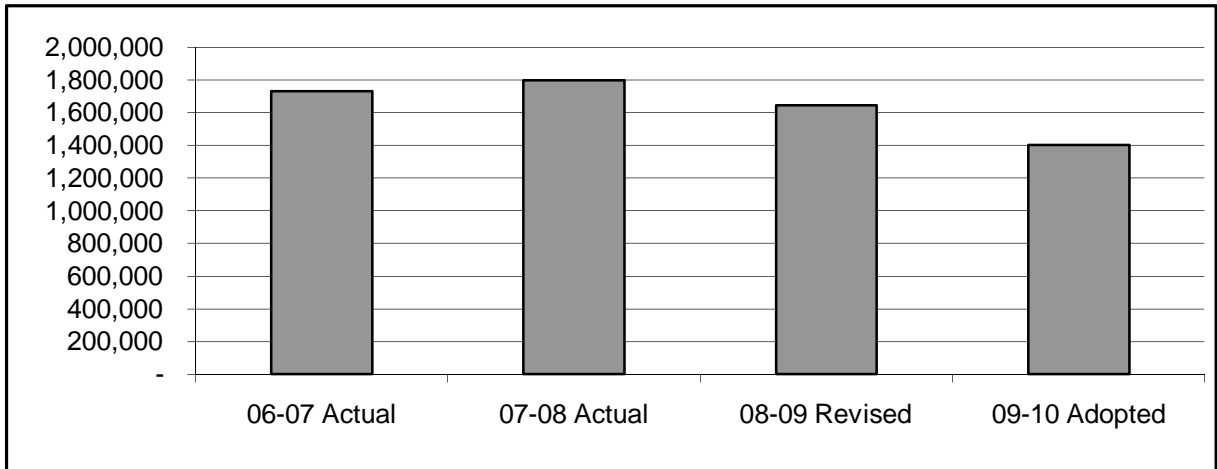


Transfers

Transfers are contributions of general fund resources to support operations accounted for in other funds.

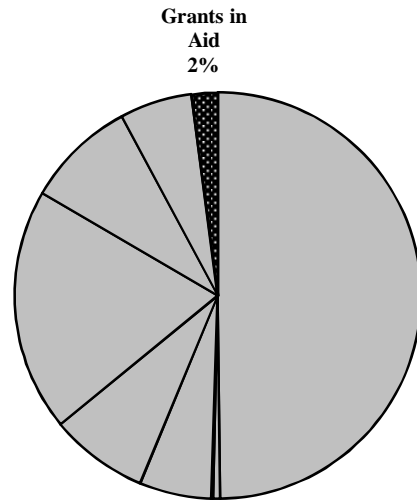


Actual		Transfers	Budget	
06-07	07-08		Revised 08-09	Adopted 09-10
750,000	1,000,000	Plant Maintenance Fund	800,000	800,000
125,000	85,000	Technology Projects Fund	100,000	-
208,774	202,218	Student Aid Fund	250,000	250,000
294,000	295,656	Fed/ State & Spec Proj	294,000	350,000
352,991	212,555	Self-Sustaining Programs	200,000	-
<u>1,730,765</u>	<u>1,795,429</u>	Total	<u>1,644,000</u>	<u>1,400,000</u>

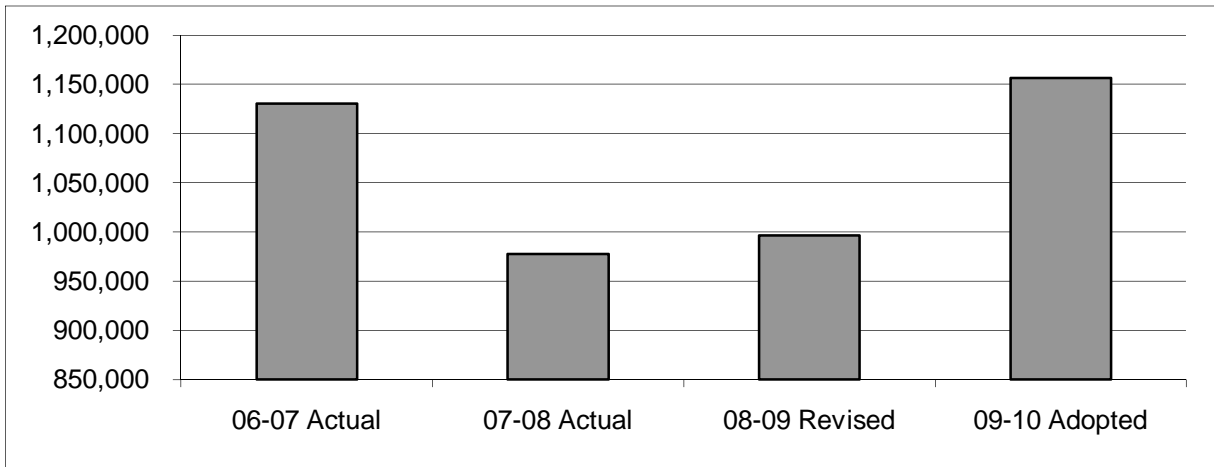


Grants in Aid

Grants are allocated to students for need, talent, scholarship, potential for growth, retention and recruitment, or as agreed under collective bargaining agreements.



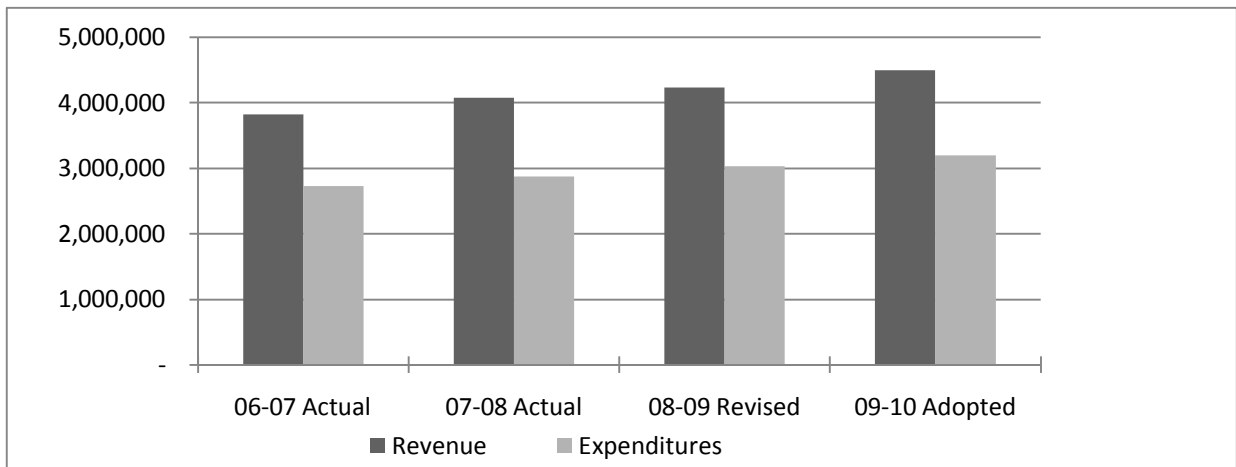
Actual		Grants in Aid	Budget	
06-07	07-08		Revised 08-09	Adopted 09-10
286,985	282,569	Employee Benefits	340,197	363,000
843,461	694,755	Student	656,036	793,500
<u>1,130,446</u>	<u>977,324</u>	Total	<u>996,233</u>	<u>1,156,500</u>



Pension Bond Fund (03)

Fund requirements are principal and interest on bonds issued to finance the College's share of the unfunded actuarial liability of Oregon Public Employees Retirement System (PERS). Resources are provided by charges assessed to other funds as a percentage of salary subject to PERS.

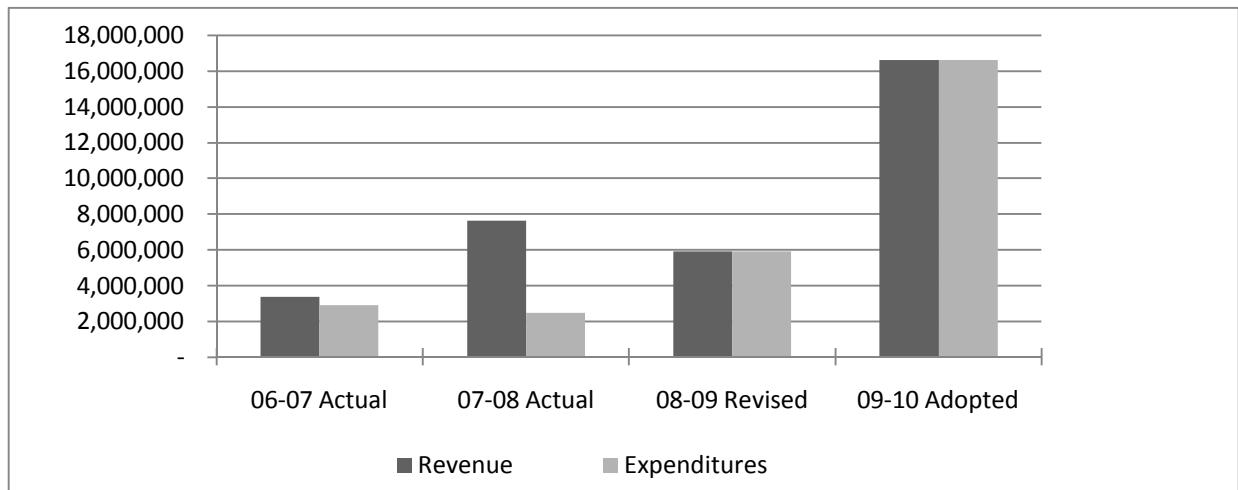
Actual		Resources:	Budget	
2006-07	2007-08		Revised 2008-09	Adopted 2009-10
79,474	69,313	Interest	60,000	31,000
<u>2,751,750</u>	<u>2,915,721</u>	Bond Assessment	<u>2,996,328</u>	<u>3,171,427</u>
2,831,224	2,985,034	Total Revenues	3,056,328	3,202,427
<u>987,904</u>	<u>1,090,437</u>	Beginning Fund Balance	<u>1,177,363</u>	<u>1,296,264</u>
3,819,128	4,075,471	Total Resources	4,233,691	4,498,691
Requirements:				
Debt Service				
1,075,537	1,144,592	Principal - Bond	1,194,439	1,241,820
1,653,154	1,734,099	Interest - Bond	1,839,252	1,956,871
-	-	Contingency	-	-
<u>2,728,691</u>	<u>2,878,691</u>	Total Requirements	<u>3,033,691</u>	<u>3,198,691</u>
Other financing uses:				
-	-	Operating Transfer-(01)	-	600,000
<u>1,090,437</u>	<u>1,196,780</u>	Ending Fund Balance	<u>1,200,000</u>	<u>700,000</u>
3,819,128	4,075,471	Total Requirements and Ending Fund Balance	4,233,691	4,498,691



Physical Plant Maintenance Fund (06)

This fund accounts for resources provided by debt proceeds or transfers from various other funds. The funds are used to maintain the physical plant of the District. 2009-10 project funding includes the Child Development Center and energy efficiency projects.

Actual		Resources:	Budget	
2006-07	2007-08		Revised 2008-09	Adopted 2009-10
3,734	33,434	Interest and Other	-	28,000
-	-	State Aid/Construction	-	2,500,000
-	5,500,340	Debt Proceeds	-	10,700,000
-	-	Transfer from KMHD	25,000	-
-	450,000	Transfer from Fed/State Proj.	100,000	100,000
-	199,138	Transfer from Spec. Proj. Res.	-	-
750,000	1,000,000	Transfer from General Fund	800,000	800,000
<u>753,734</u>	<u>7,182,912</u>	Total Revenues	925,000	14,128,000
2,603,830	459,993	Beginning Fund Balance	5,000,000	2,500,000
<u>3,357,564</u>	<u>7,642,905</u>	Total Resources	<u>5,925,000</u>	<u>16,628,000</u>
		Requirements:		
201,089	333,789	Materials and Services	170,000	300,000
2,696,482	2,146,846	Capital Outlay	5,610,000	16,328,000
-	-	Contingency	145,000	-
<u>2,897,571</u>	<u>2,480,635</u>	Total Requirements	<u>5,925,000</u>	<u>16,628,000</u>
459,993	5,162,270	Ending Fund Balance	-	-
<u>3,357,564</u>	<u>7,642,905</u>	Total Requirements and Ending Fund Balance	<u>5,925,000</u>	<u>16,628,000</u>

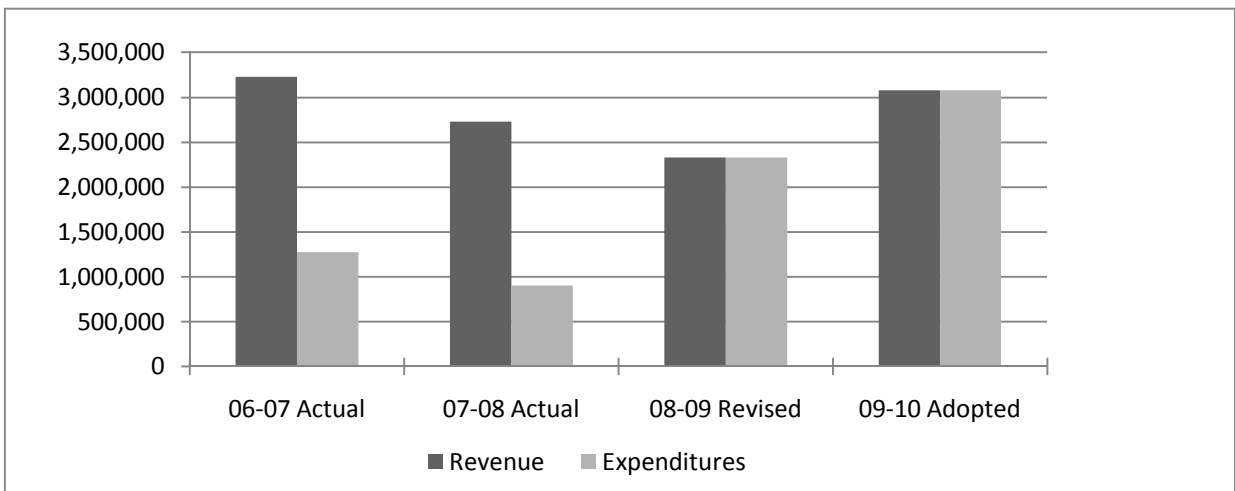


Technology Projects Fund (07)

This fund provides for the technology needs of the District.

Revenues are derived from the technology fee charged to students.

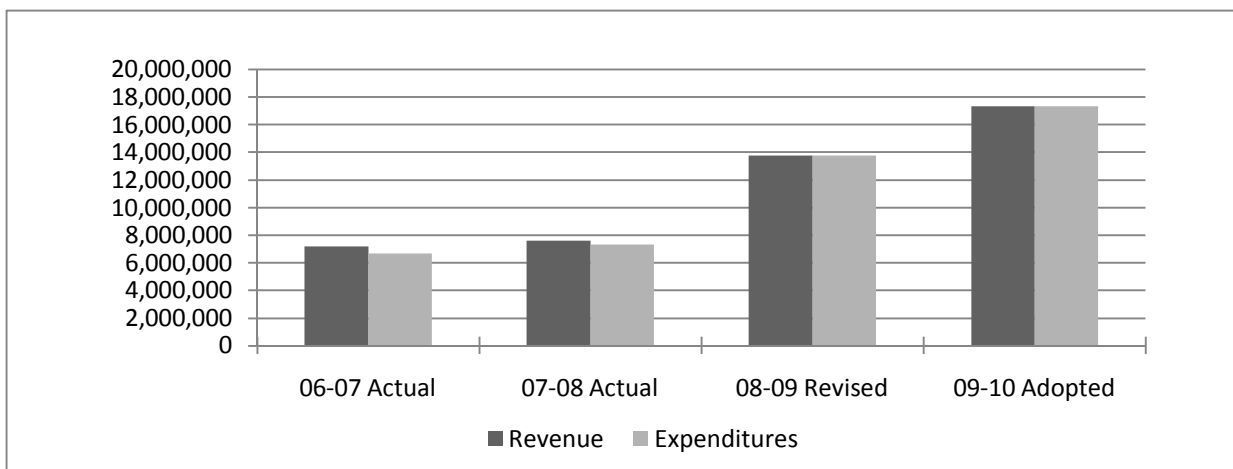
Actual		Resources:	Budget	
2006-07	2007-08		Revised 2008-09	Adopted 2009-10
677,161	694,754	Technology Fee	830,000	1,050,000
104	35	Other Income	-	227,500
-	-	Transfer from Telecomm	-	400,000
125,000	85,000	Transfer from General Fund	100,000	-
802,265	779,789	Total Revenues	930,000	1,677,500
2,425,023	1,948,746	Beginning Fund Balance	1,400,000	1,400,000
3,227,288	2,728,535	Total Resources	2,330,000	3,077,500
		Requirements:		
1,263,844	663,870	Materials and Services	1,614,000	2,000,500
14,698	238,780	Capital Outlay	716,000	1,027,000
-	-	Contingency	-	50,000
1,278,542	902,650	Total Requirements	2,330,000	3,077,500
1,948,746	1,825,885	Ending Fund Balance	-	-
3,227,288	2,728,535	Total Requirements and Ending Fund Balance	2,330,000	3,077,500



Student Aid Fund (10)

This fund is used to budget for federal campus-based student loans, state and federal grants, and federal work-study for qualified students of the college. Resources are provided by local, state and federal financial aid programs, mandatory transfers and loan repayment funds. Requirements are all related to the various federal and state financial aid programs administered by the District.

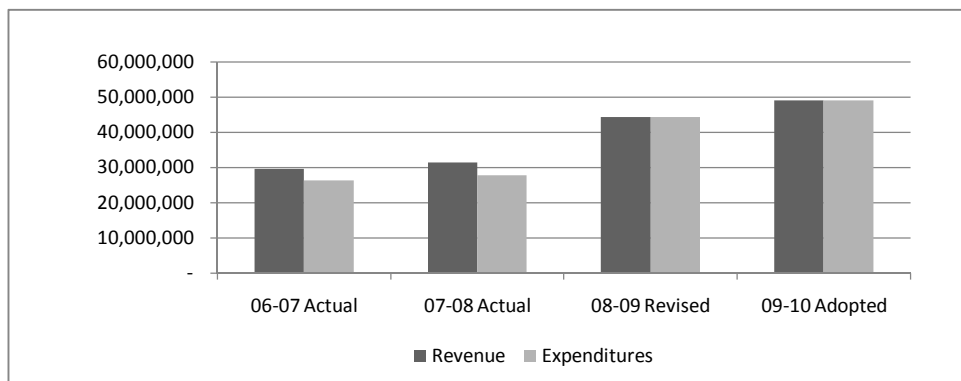
Actual		Resources:	Budget	
2006-07	2007-08		Revised 2008-09	Adopted 2009-10
5,738,099	6,442,095	Governmental Funds	12,631,000	16,183,990
612,069	414,618	Loan Collections	847,000	848,000
31,750	15,786	Interest & Other	40,000	40,000
<u>6,381,918</u>	<u>6,872,499</u>	Total Revenues	<u>13,518,000</u>	<u>17,071,990</u>
		Other financing sources:		
208,774	202,219	Transfer from General Fund	250,000	250,000
599,696	534,812	Beginning Fund Balance	-	-
<u>7,190,388</u>	<u>7,609,530</u>	Total Resources	<u>13,768,000</u>	<u>17,321,990</u>
		Requirements:		
439,917	406,372	Personal Services	660,000	663,990
<u>6,144,426</u>	<u>6,853,870</u>	Grants and Loans	<u>13,008,000</u>	<u>16,558,000</u>
<u>6,584,343</u>	<u>7,260,242</u>	Total Requirements	<u>13,668,000</u>	<u>17,221,990</u>
		Other financing uses:		
<u>71,233</u>	<u>69,504</u>	Operating Transfers - (16)	<u>100,000</u>	<u>100,000</u>
6,655,576	7,329,746	Total requirements and other financing uses	13,768,000	17,321,990
<u>534,812</u>	<u>279,784</u>	Ending fund balance	-	-
<u>7,190,388</u>	<u>7,609,530</u>	Total Requirements and Ending Fund Balance	<u>13,768,000</u>	<u>17,321,990</u>



Federal, State and Special Projects Fund (16)

This fund accounts for the financial operations of categorical programs of the District, funded by state, federal, and private revenues, other than student financial aid. Expenditures are made pursuant to the guidelines of each funding source.

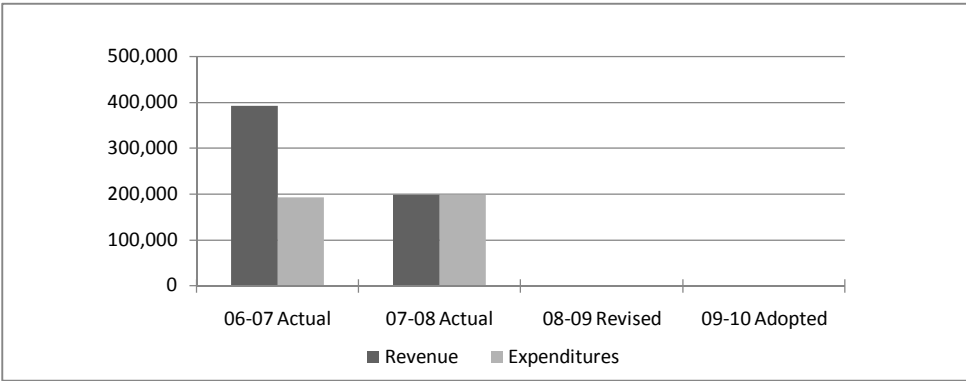
Actual		Resources:	Budget	
2006-07	2007-08		Revised 2008-09	Adopted 2009-10
22,543,735	23,841,948	Government Funds	37,000,000	40,000,000
294,000	295,656	Transfer from General Fund	294,000	350,000
71,233	69,504	Transfer from Student Aid	100,000	100,000
<u>3,221,239</u>	<u>3,900,855</u>	Other Sources	<u>6,000,000</u>	<u>7,500,000</u>
26,130,207	28,107,963	Total Revenues	43,394,000	47,950,000
3,481,633	3,377,683	Beginning Fund Balance	1,000,000	1,000,000
<u>29,611,840</u>	<u>31,485,646</u>	Total Resources	<u>44,394,000</u>	<u>48,950,000</u>
		Requirements:		
14,619,452	15,681,757	Personal Services	24,584,000	24,640,000
11,378,441	12,072,600	Materials and Services	15,150,000	15,150,000
205,409	-	Capital Outlay	3,500,000	8,000,000
30,855	20,621	Grants in Aid	60,000	60,000
-	-	Contingency	<u>1,000,000</u>	<u>1,000,000</u>
<u>26,234,157</u>	<u>27,774,978</u>	Total Requirements	44,294,000	48,850,000
		Other financing uses:		
-	450,000	Operating Transfer - (06)	100,000	100,000
<u>3,377,683</u>	<u>3,260,668</u>	Ending Fund Balance	-	-
<u>29,611,840</u>	<u>31,485,646</u>	Total Requirements and Ending Fund Balance	<u>44,394,000</u>	<u>48,950,000</u>



Special Projects Reserve Fund (34)

Completed projects include classroom remodels and upgrades, library remodel, and The Bruning Center for Allied Health Education. This fund is no longer necessary.

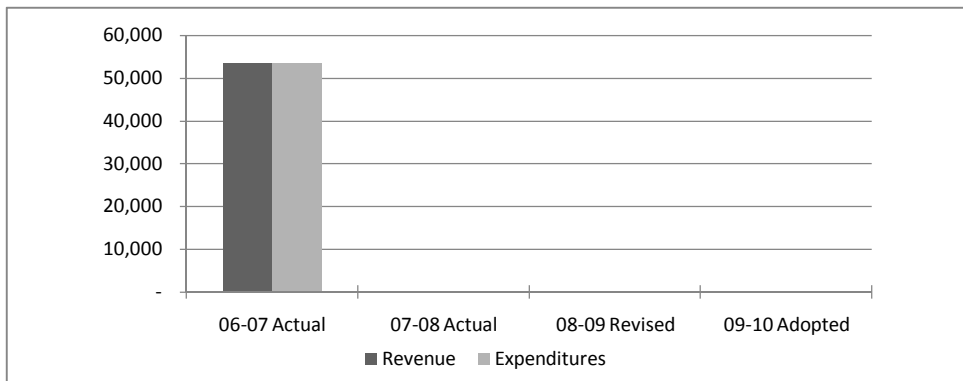
Actual		Resources:	Budget	
2006-07	2007-08		Revised 2008-09	Adopted 2009-10
17,838	-	Interest	-	-
17,838	-	Total Revenues	-	-
374,803	199,138	Beginning Fund Balance	-	-
392,641	199,138	Total Resources	-	-
Requirements:				
159,984	-	Materials and Services	-	-
33,519	-	Capital Outlay	-	-
193,503	-	Total Requirements	-	-
193,503	-	Total other financing uses and expenditures	-	-
Other financing uses:				
-	199,138	Operating Transfer-(06)	-	-
199,138	-	Ending Fund Balance	-	-
392,641	199,138	Total Requirements and Ending Fund Balance	-	-



Food Services Fund (36)

Beginning July 1, 2007, Food Services transactions are accounted for in the General Fund.

Actual		Resources:	Budget	
2006-07	2007-08		Revised 2008-09	Adopted 2009-10
53,378	-	Commission Revenue	-	-
-	-	Beginning Fund Balance	-	-
<u>53,378</u>	-	Total Resources	-	-
Requirements:				
53,378	-	Materials and Services	-	-
-	-	Contingency	-	-
<u>53,378</u>	-	Total Requirements	-	-
-	-	Ending Fund Balance	-	-
<u>53,378</u>	-	Total Requirements and Ending Fund Balance	-	-

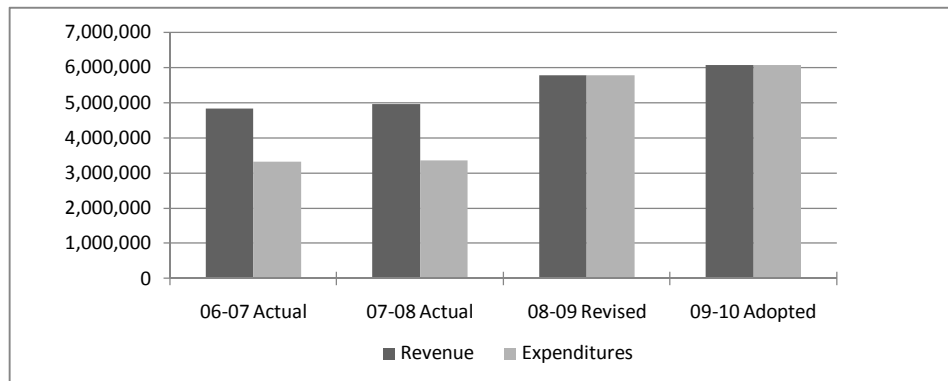


Bookstore Fund (40)

The bookstore operates as a self-supporting entity of the college.

The primary responsibility of the store is the provision of textbooks, supplies, and general merchandise for the students and staff.

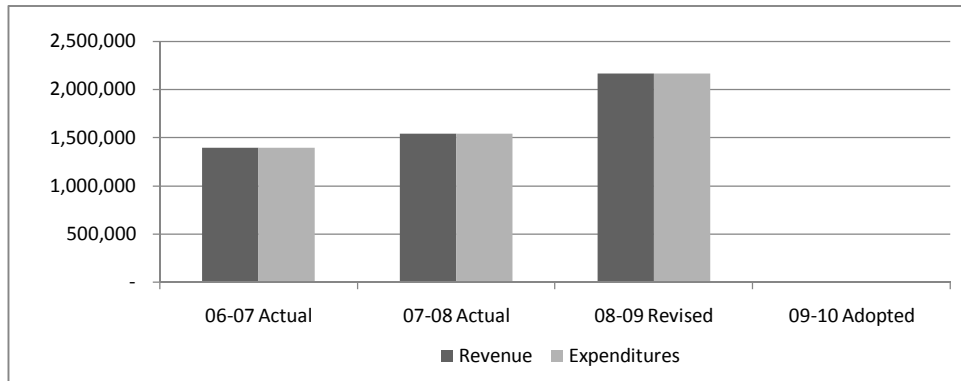
Actual		Resources:	Budget	
2006-07	2007-08		Revised 2008-09	Adopted 2009-10
3,341,282	3,425,746	Textbook Sales	4,445,000	4,445,000
23,093	26,843	Interest	33,000	33,000
<u>3,364,375</u>	<u>3,452,589</u>	Total Revenues	<u>4,478,000</u>	<u>4,478,000</u>
1,469,286	1,514,533	Beginning Fund Balance	1,300,000	1,600,000
<u>4,833,661</u>	<u>4,967,122</u>	Total Resources	<u>5,778,000</u>	<u>6,078,000</u>
Requirements:				
2,515,390	2,494,427	Cost of Merchandise	3,358,500	3,358,500
472,938	524,039	Personal Services	561,466	561,466
130,800	120,264	Materials and Services	187,500	187,500
-	26,810	Capital Outlay	638,091	638,091
-	-	Contingency	832,443	832,443
<u>3,119,128</u>	<u>3,165,540</u>	Total Requirements	<u>5,578,000</u>	<u>5,578,000</u>
Other financing uses:				
200,000	200,000	Operating transfers - (01)	200,000	500,000
Total other financing uses				
3,319,128	3,365,540	and requirements	5,778,000	6,078,000
<u>1,514,533</u>	<u>1,601,582</u>	Ending fund balance	-	-
<u>4,833,661</u>	<u>4,967,122</u>	Total Requirements and Ending Fund Balance	<u>5,778,000</u>	<u>6,078,000</u>



Self-Sustaining Programs Fund (41)

Includes Athletics, Aquatics, Continuing Education, and Training and Employee Development. Beginning FY 2006-07 Athletics is accounted for in the Associated Student Government Fund (52). Beginning FY 2009-10 this fund will be consolidated within the General Fund.

Actual		Resources:	Budget	
2006-07	2007-08		Revised 2008-09	Adopted 2009-10
352,991	212,555	Transfer from General Fund	200,000	-
534,125	657,178	Fees & Charges	970,000	-
463,196	673,406	Activities	997,500	-
<u>1,350,312</u>	<u>1,543,139</u>	Total Revenues	<u>2,167,500</u>	-
45,975	-	Beginning Fund Balance	-	-
<u>1,396,287</u>	<u>1,543,139</u>	Total Resources	<u>2,167,500</u>	-
Requirements:				
1,054,540	1,030,015	Personal Services	1,066,144	-
341,747	513,124	Materials and Services	708,662	-
-	-	Capital Outlay	155,000	-
-	-	Contingency	237,694	-
<u>1,396,287</u>	<u>1,543,139</u>	Total requirements	<u>2,167,500</u>	-
-	-	Ending Fund Balance	-	-
<u>1,396,287</u>	<u>1,543,139</u>	Total Requirements and Ending Fund Balance	<u>2,167,500</u>	-

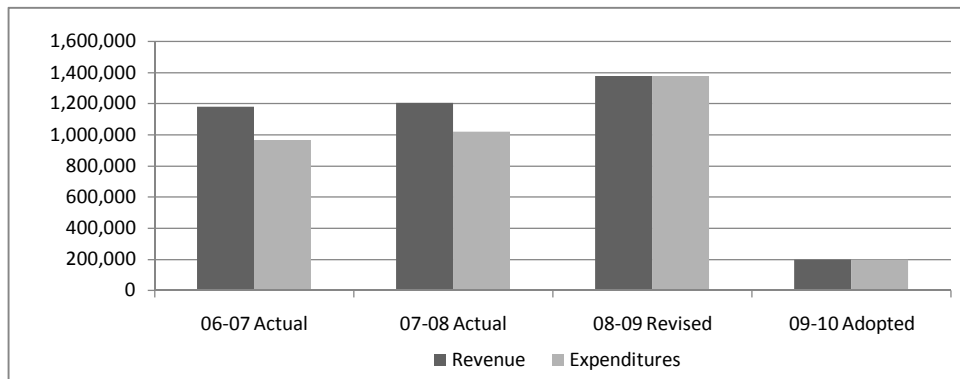


Graphic Services Fund (48)

The Graphic Services Fund is an internal service fund set up to provide printing, quick copy, graphic design, and walk-up copiers for the District. Revenues are derived from the sale of graphic services to the college and other non-profit organizations.

Beginning FY 2009-10 this fund will be consolidated within the General Fund.

Actual		Resources:	Budget	
2006-07	2007-08		Revised 2008-09	Adopted 2009-10
942,317	987,142	Graphic Services	1,157,000	-
239,404	216,433	Beginning Fund Balance	220,000	200,000
<u>1,181,721</u>	<u>1,203,575</u>	Total Resources	<u>1,377,000</u>	<u>200,000</u>
Requirements:				
392,105	433,230	Personal Services	443,266	-
573,183	581,432	Materials and Services	816,734	-
-	5,081	Capital Outlay	80,000	-
-	-	Contingency	37,000	-
<u>965,288</u>	<u>1,019,743</u>	Total Requirements	<u>1,377,000</u>	<u>-</u>
Other financing uses:				
-	-	Operating transfers - (01)	-	200,000
-	-	Total other financing uses	-	<u>200,000</u>
<u>216,433</u>	<u>183,832</u>	Ending Fund Balance	<u>-</u>	<u>-</u>
<u>1,181,721</u>	<u>1,203,575</u>	Total Requirements and Ending Fund Balance	<u>1,377,000</u>	<u>200,000</u>



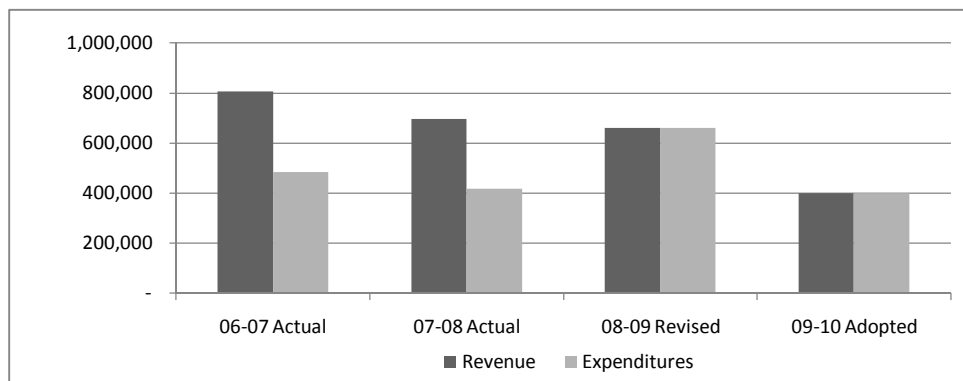
Telecommunications Services Fund (49)

This fund accounts for the costs of the District's telecommunications services including telephone and data bandwidth inter-connections.

The revenues of this fund consist of charges to the user divisions or departments.

Beginning FY 2009-10 this fund will be consolidated within the Technology Projects Fund.

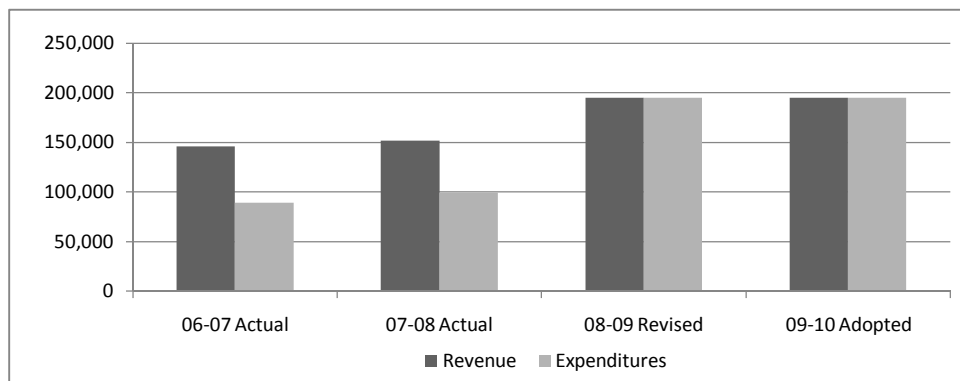
Actual		Resources:	Budget	
2006-07	2007-08		Revised 2008-09	Adopted 2009-10
354,938	374,197	Telephone Charges	410,000	-
354,938	374,197	Total Revenues	410,000	-
450,594	321,204	Beginning Fund Balance	250,000	400,000
805,532	695,401	Total Resources	660,000	400,000
		Requirements:		
167,772	162,492	Personal Services	182,007	-
294,679	255,752	Materials and Services	385,366	-
21,877	-	Capital Outlay	92,627	-
-	-	Contingency	-	-
484,328	418,244	Total Requirements	660,000	-
		Other financing uses:		
-	-	Operating transfers - (07)	-	400,000
-	-	Total other financing uses	-	400,000
321,204	277,157	Ending Fund Balance	-	-
805,532	695,401	Total Requirements and Ending Fund Balance	660,000	400,000



Clubs Fund (50)

This fund is established to account for transactions of various student groups and their related special events or workshops such as the Ceramic Club and Rho Theta.

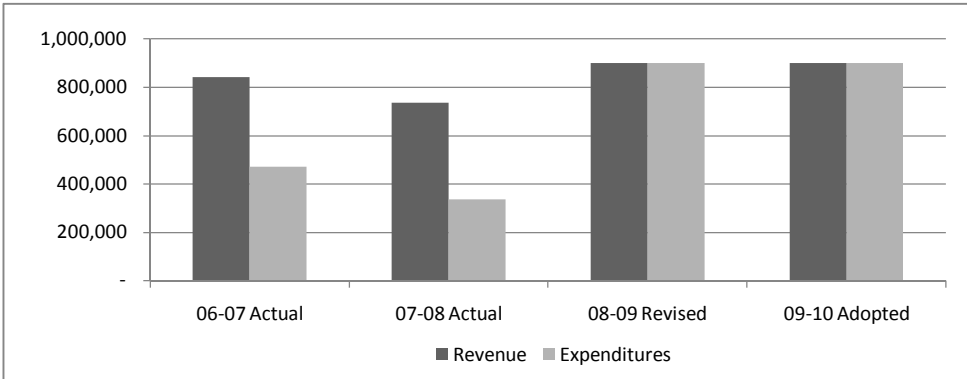
Actual		Resources:	Budget	
2006-07	2007-08		Revised 2008-09	Adopted 2009-10
95,141	94,889	Fees and Activities	130,000	130,000
50,631	56,784	Beginning Fund Balance	65,000	65,000
<u>145,772</u>	<u>151,673</u>	Total Resources	<u>195,000</u>	<u>195,000</u>
Requirements:				
651	-	Personal Services	6,954	6,954
88,337	99,361	Materials and Services	183,046	183,046
-	-	Capital Outlay	<u>5,000</u>	<u>5,000</u>
<u>88,988</u>	<u>99,361</u>	Total Requirements	<u>195,000</u>	<u>195,000</u>
<u>56,784</u>	<u>52,312</u>	Ending Fund Balance	-	-
145,772	151,673	Total Requirements and Ending Fund Balance	195,000	195,000



Trusts Fund (51)

This fund is established to account for transactions of various activities, collections, and special events such as music festivals, study abroad opportunities, and job fairs.

Actual		Resources:	Budget	
2006-07	2007-08		Revised 2008-09	Adopted 2009-10
405,165	368,878	Fees and Activities	450,000	450,000
436,059	368,519	Beginning Fund Balance	450,000	450,000
<u>841,224</u>	<u>737,397</u>	Total Resources	<u>900,000</u>	<u>900,000</u>
Requirements:				
26,851	8,455	Personal Services	53,184	53,184
433,629	328,292	Materials and Services	826,816	826,816
12,225	-	Capital Outlay	20,000	20,000
<u>472,705</u>	<u>336,747</u>	Total Requirements	<u>900,000</u>	<u>900,000</u>
<u>368,519</u>	<u>400,650</u>	Ending Fund Balance	-	-
841,224	737,397	Total Requirements and Ending Fund Balance	900,000	900,000



Associated Student Government Fund (52)

The ASG fund is an agency fund and accounts for the transactions and activities of the Associated Student Government. Beginning FY 2006-07, Athletics are accounted for in this fund.

Actual		Resources:	Budget	
2006-07	2007-08		Revised 2008-09	Adopted 2009-10
483,667	496,253	Student Activity Fees	505,000	551,000
109,058	145,775	Other Income - Fundraising	150,000	150,000
9,676	8,020	Investment Earnings	10,000	8,000
<u>602,401</u>	<u>650,048</u>	Total Revenues	<u>665,000</u>	<u>709,000</u>
51,080	39,312	Beginning Fund Balance	20,000	42,600
<u>653,481</u>	<u>689,360</u>	Total Resources	<u>685,000</u>	<u>751,600</u>
		Requirements:		
179,933	146,221	Personal Services	157,049	165,652
434,236	497,765	Materials and Services	502,951	490,457
-	-	Capital Outlay	5,000	5,000
-	-	Contingency	20,000	90,491
<u>614,169</u>	<u>643,986</u>	Total Requirements	<u>685,000</u>	<u>751,600</u>
39,312	45,374	Ending Fund Balance	-	-
<u>653,481</u>	<u>689,360</u>	Total Requirements and Ending Fund Balance	<u>685,000</u>	<u>751,600</u>

